THE HONOURABLE SRI JUSTICE J. CHELAMESWAR
AND
THE HONOURABLE SRI JUSTICE D. APPA RAO

W.P. NO. 17225 of 2006

Dated: 07-09-2006

Between:-

M/s Venkateshwara Agencies, Door No. 5-6-628/1, Devi Theatre Lane, Nizamabad 503 001 represented by its Partner Mr. S.Ranjit Reddy.

…PETITIONER

And

1. The Commercial Tax Officer, Nizamabad Circle, Nizamabad,
2. T h e Appellate Deputy Commissioner (CT) Secunderabad Division, Secunderabad
3. T h e Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally, Hyderabad.

..RESPONDENT

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O R D E R (per Hon'ble Sri Justice J. Chelameswar)

The petitioner is a partnership firm and a dealer under the Andhra Pradesh General Sales Tax Act, 1957 (for short 'the Act') registered under the rolls of the 1st respondent.

The petitioner is carrying on business of dealership in cool-drinks, such as Thums-up, Limca etc. For the assessment years 2001-2002 and 2002-2003, the petitioner's liability for tax under the above mentioned Act was determined by the 1st respondent by two separate orders, dated 27.02.2004 and 5.06.2004. In the meanwhile, on 27-03-2004 there was inspection of the business premises of the petitioner, which resulted in a notice by the 1st respondent, seeking to re-assess the liability of the petitioner for the above mentioned assessment years, consequentially resulting in higher tax burden on the petitioner. After the petitioner submitted his objections, the objections were over-ruled by the respondent and a re-assessment of the liability of the petitioner was made.

Aggrieved by the same, the petitioner carried the matter in appeal before the 2nd respondent unsuccessfully. The 2nd respondent dismissed the appeal of the petitioner by his order, dated 21-3-2006. The petitioner carried the matter in further appeal before the A.P. Sales Tax Appellate Tribunal. In view of the fact the said applications of the petitioners were rejected by the 3rd respondent during the pendency of

the first appeal, the petitioner approached this Court by way of present writ petition.

Heard the learned Government Pleader for Commercial Taxes.

In the circumstances, we are of the opinion that the writ petition can be disposed of at the stage of admission directing the respondents not to take any coercive steps for recovery of the tax due from the petitioner for the above mentioned assessment years as determined by the 1st respondent during the pendency of the appeals before the A.P. Sales Tax Tribunal, subject to the condition of the petitioner depositing 50 per cent of the tax due with reference to each of the above mentioned assessment orders. The amount of tax, if any, paid already for the above mentioned assessment years shall be given credit to while computing the above mentioned 50 per cent of the deposit.

The writ petition is, accordingly, disposed of at the stage of admission. No costs.

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J.

CHELAMESWAR, J

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D. APPA

RAO, J

7th September, 2006
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